

us. Whatever their own experience had established I think is worth about as much as the opinions of any similar body of men at this day. So far as my own judgment goes, I think it is a true proposition, that levying taxes by the head, upon each individual, without reference to property, upon men *per se*, is oppressive, unjust, unreasonable, destitute of principle. I certainly should be opposed in any bill of rights to any poll tax whatever. I do not think the Legislature ought to have the right to impose a poll tax. If the Legislature chooses for political reasons to impose a fine upon a man, if taxes are imposed not for the purpose of raising revenue, but distributed *per capita* to further political purposes, or with a political view, then it does not come within the provision of the last clause of the article. Nor does this article affect the question of the right of suffrage, or the means of contributing to the support of public schools. I see no reason why there should be a poll tax for either of these purposes. On what principle can you levy a poll tax for the support of public schools? If a man has property and no children, you can tax him for the support of schools on the ground that it is his duty as a citizen to contribute for that property for the general good of the community. And if a man has no property and has children, he may be called upon to make provision for their education, and may be liable to taxation for the support of the public schools on the ground that he receives a benefit from them. But if a man has no property and no children, I do not know upon what principle of law you can require him to pay just as much school tax as anybody else, or that he shall pay a dollar, if those who have property pay on their property and one dollar besides. I see no principle upon which you can levy a tax upon those who own no property; if they are paupers, they cannot be taxed, or if they are felons, they cannot be taxed. This is the class in the community who render to the community for their support, their bodies and their blood. They are the people who rest at the bottom of society, and support the fundamental groundwork of society. They are a class of people who ought not to be taxed, unless they acquire property. I believe the proposition contained in this article, not only can do no harm, but asserts a principle which is just and true; and I do hope it will not be stricken out.

Mr. SCOTT. The object of my amendment was not to enact a poll-tax by this Convention, but to leave it within the power and at the discretion of the Legislature to impose such a tax if they think proper. At this time, when every interest of the State is burdened with taxation, particularly the agricultural interests; and when there are thousands of young men in the counties and in the city of Baltimore who receive from three to five dollars

a day for their services, who own no property liable to taxation; when, in addition to the present burdens of taxation, the probability is, that a general school system will be established, thus increasing our taxes, I want to leave it to the Legislature to tax those young men if they think necessary and proper to do so.

Mr. DANIEL. I move the following as a substitute for the amendment of the gentleman from Cecil (Mr. Scott); strike out the 14th article, and insert:

"That every person in this State, or person holding property therein, ought to contribute his proportion of public taxes for the support of Government, according to his actual worth in real or personal property; and that fines, duties or taxes may properly and justly be imposed or laid on persons or property for the good government and benefit of the community."

It will be seen that my amendment is in substance the same as the amendment of the gentleman from Cecil. I leave out the word "other" in the third line of the article; substitute the word "that" for "yet" in the seventh line, and leave out the words "with a political view" in the eighth line.

I disagree entirely with my colleague from Baltimore city, (Mr. Stirling) and cannot see the force of his argument in relation to the injustice of such a tax as here indicated. As I have already stated, we have the examples of several other States, who have doubtless as well considered this question as we are capable of doing now; and yet, they have thought it wise and beneficial to enact such a tax, appropriating its proceeds especially to school purposes. And I have yet to find the first man from those States who does not think it a wise and proper mode of taxation. It raises a large revenue, does it easily, and I think in a proper way. And as my friend from Cecil (Mr. Scott) suggests, I cannot see the justice of subjecting a man who has earned enough to get him a little house to live in, and who has earned some other little property, merely and hardly enough to subsist his family upon, to this heavy pressure of taxation to the extent of, it may be, every cent of property he is worth, and yet permitting a man in government employ, or a man receiving a salary as clerk, of \$1,500 or \$2,000, and yet, to not pay one cent of the taxation of the State, because he does not own real or personal property.

Mr. BARRON. I will ask the gentleman one question. Does he not think that by imposing a poll tax one-fifth of the citizens of Baltimore would be disfranchised?

Mr. DANIEL. Not at all; I do not propose that this tax shall be made a condition precedent to the right to vote, as my friend seems to think must be the alternative. I do not propose to prescribe any particular condition to this tax; I leave that to the Legislature.